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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:

MOTORS LIQUIDATION COMPANY, et  
al. *aka* GENERAL MOTORS  
CORPORATION,

Debtors.

Case No. 1:09-bk-50026-REG

Chapter 11  
(Jointly Administered)

**MARICOPA COUNTY'S NOTICE  
OF PERFECTED LIENS IN  
RESPONSE TO DEBTORS  
APPLICATION OF DEBTORS FOR  
ENTRY OF ORDER PURSUANT TO  
11 U.S.C. §§ 105(A) AND 363(B)  
AUTHORIZING THE  
EMPLOYMENT AND RETENTION  
OF HILCO INDUSTRIAL LLC AND  
MAYNARDS INDUSTRIES (1991)  
INC. AS EXCLUSIVE MARKETING  
AND SALES AGENTS TO THE  
DEBTORS NUNC PRO TUNC TO  
OCTOBER 1, 2009**

**(DOCKET 4984)**

Maricopa County, by and through its undersigned counsel, hereby provides  
notice that it claims perfected statutory liens in accordance with A.R.S. § 42-17153 and

1 responds to the Application Of Debtors For Entry Of Order Pursuant To 11 U.S.C. §§  
2 105(A) And 363(B) Authorizing The Employment And Retention Of Hilco Industrial  
3 LLC And Maynards Industries (1991) Inc. As Exclusive Marketing And Sales Agents  
4 To The Debtors Nunc Pro Tunc To October 1, 2009 (the "Application") at Docket 4984.

5 Maricopa County filed an Amended Proof of Claim on September 30, 2009 in  
6 the amount of \$25,883.80 for unpaid pre-petition personal property taxes for tax years  
7 1988, 2008 and 2009, plus the accrual of interest at the statutory rate of 16% per annum.  
8 *See*, A.R.S. § 42-18053. Debtor appears to have paid a portion of the taxes since the  
9 filing of the Amended Claim.

10 The personal property located at 9630 N. 25<sup>th</sup> Avenue, Suite 214, Phoenix,  
11 Arizona located in Maricopa County is encumbered with a fully perfected tax lien in the  
12 amount of \$535.08 plus accruing interest. The lien represents the 1988 tax liability on  
13 personal property parcel 913-87-166.

14 The personal property located at 13303 S. Ellsworth Rd., Mesa, Arizona located  
15 in Maricopa County is encumbered with a fully perfected tax lien in the amount of  
16 \$11,724.40 plus accruing interest. The lien represents the 2<sup>nd</sup> half of 2009 tax liability  
17 on personal property parcel 940-01-688.

18 The personal property located at 11201 N. Tatum Blvd., Suite 215, Phoenix,  
19 Arizona located in Maricopa County is encumbered with a fully perfected tax lien in the  
20 amount of \$1.73 plus accruing interest. The lien represents the 2009 tax liability on  
21 personal property parcel 946-28-764.

22 In addition, the 2010 tax liens attached to Debtors' property on January 1, 2010  
23 including Parcels 913-87-166, 949-56-971, 949-55-697, 903-17-855, 915-68-241, 919-  
24 50-329, 940-01-688, 946-28-764, 946-93-726, 947-28-302, 947-43-873, and 990-60-  
25

1 734. The amounts due for 2010 will not be known until on or around September 1,  
2 2010. Interest will accrue at the statutory rate of 16% per annum if not timely paid.

3 Maricopa County has no objection to the Application and the sale of the property  
4 so long as the tax liabilities associated with such property are fully paid at closing from  
5 the proceeds of the sale in accordance with A.R.S. § 42-17153. Debtors' Application is  
6 unclear as to whether any of the property is located in Maricopa County. Specifically,  
7 the Application references property located at "non-manufacturing facilities"; however,  
8 it is unclear as to the location of the "non-manufacturing facilities". Arizona law grants  
9 Maricopa County a valid lien that is "prior and superior to all other liens and  
10 encumbrances on the property." *See*, A.R.S. § 42-17153. Arizona law further provides  
11 that "It is unlawful for the owner,...to knowingly sell or transfer personal property or  
12 remove it from its location until the taxes on the property are paid." *See*, A.R.S. § 42-  
13 19107(A). The county is entitled to have its tax liens on the property paid "from the  
14 sale of which the funds\*\*\*were derived and, to the extent necessary to discharge the  
15 debt secured by the lien, the proceeds of the sale of the property were withdrawn from  
16 or taken out of the assets of the estate." *Brans v. City of Dallas, Texas*, 217 F.2d 640  
17 (5th Cir.1954).

18  
19 Accordingly, Maricopa County contends that before any transfer of Debtor's  
20 personal property located in Maricopa County, all taxes associated with each of the  
21 above parcels of personal property must be paid.

22 RESPECTFULLY SUBMITTED this 24th day of February, 2010.

23 Aiken Schenk Hawkins & Ricciardi P.C.

24 BY: /s/ Barbara Lee Caldwell  
25 BARBARA LEE CALDWELL  
26 Attorney for Maricopa County

1 ORIGINAL of the foregoing **E-FILED**  
2 this 24th day of February, 2010 with:

3 Clerk, United States Bankruptcy Court  
4 Southern District of New York  
5 One Bowling Green  
6 New York, NY 10004-1408

7 COPY of the foregoing mailed, or served  
8 via electronic notification\* or fax\*\* or if so marked,  
9 this 24th day of February, 2010, to:

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24 By: \_\_\_\_\_  
25  
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